See separate instructions.

Part Reporting Issuer

| | Reporting | issuer | | | | | | | | |
|-----------------|---|---|---------------|--|-----------------|--|--|--|--|--|
| 1 | Issuer's name | | 2 Is | 2 Issuer's employer identification number (EIN) ${ m N/A}$ | | | | | | |
| | CI Short-Term U | S\$ Corporate Cla | | | | | | | | |
| 3 | Name of contact for ad | ditional information | 4 Telephor | lephone No. of contact | | 5 Email address of contact | | | | |
| Duarte Boucinha | | | 416 | 416-681-1752 | | dboucinha@ci.com | | | | |
| 6 | Number and street (or F | .O. box if mail is not | delivered to | street address) of contact | 7 City | 7 City, town, or post office, state, and ZIP code of contact | | | | |
| | 2 Queen Street Ea | 2 Queen Street East, 20th Floor | | | | Toronto, Ontario, M5C 3G7 | | | | |
| 8 | Date of action | | 9 Class | 9 Classification and description | | | | | | |
| | Tax Year 2021 | | | Non-taxable distr | | ibution | | | | |
| 10 | CUSIP number | 11 Serial number(| s) | 12 Ticker symbol | | ccount number(s) | | | | |
| | N/A | N/A | l l | N/A | | N/A | | | | |
| Pa | | | | | ee back of fo | orm for additional questions. | | | | |
| 14 | | | | | | ich shareholders' ownership is measured for | | | | |
| 17 | the action ► | | | | - | | | | | |
| | the action A non-taxable distribution was made to shareholders throughout the 2021 taxation year. See question 15 for per unit information of the return of capital that occurred throughout the 2021 taxable year. | | | | | | | | | |
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| 15 | Describe the quantita | Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per | | | | | | | | |
| 10 | | ge of old basis \triangleright 0.07618 per unit | | | inty in the nam | | | | | |
| | | | 0.07010 pc. | | | | | | | |
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| 16 | | - | basis and the | data that supports the calcul | lation, such a | s the market values of securities and the | | | | |
| | valuation dates ► | N/A | | | | | | | | |
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| Form 89 | 937 (12-2 | 017) | | | Page 2 |
|---------------|-----------|---|--|--------------------|---|
| Part | | Drganizational Action (continued) | | | |
| 17 L | ist the | applicable Internal Revenue Code section | (s) and subsection(s) upon which the tax tre | eatment is based ▶ | • <u>IRC section 301(c)(2)</u> , 312 and 316 |
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| 18 C | Can any | resulting loss be recognized? N/I | A | | |
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| 19 P | Provide | any other information necessary to impler | nent the adjustment, such as the reportable | e tax year ► | N/A |
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| Sign | | | nined this return, including accompanying schedu preparer (other than officer) is based on all inform | | |
| Here | | | | Date► | |
| | Print | our name ► Darie Urbanky | | | and Chief Operating Officer |
| Paid Prepa | arer | Print/Type preparer's name | Preparer's signature | Date | Check if self-employed |
| Use (| | Firm's name ► Firm's address ► | | | Firm's EIN ► Phone no. |

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054